IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 19TH NOVEMBER 2007 / 28TH KARTHIKA 1929

WP(C).No. 34051 of 2007(D)

PETITIONER:

V.P.KUNHABDULLAH,
SAFE MOTORS, KALPETTA, WAYANAD DISTRICT.

BY ADV. SRI.JOSE J.MATHAIKAL

RESPONDENTS:

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1. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.

2. THE SALES TAX OFFICER,
VYTHIRI, KALPETTA, WAYANAD DISTRICT.

3. THE DEPUTY TAHSILDAR (R.R.),
VYTHIRI, KALPETTA, WAYANAD DISTRICT.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 19/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34051/2007

Dated this the 19th day of November, 2007

JUDGMENT

The assessment for the year 2002-03 has been completed by Ext.P1 assessment order. Subsequently revenue recovery proceedings were initiated by Ext.P3. Still later, petitioner filed Ext.P2 appeal along with Ext.P2 (a) application for condoning the delay of 210 days in filing the appeal. Presently this writ petition has been filed complaining that despite the pendency of the appeal and the delay petition, revenue recovery action is being continued against the petitioner for realization of the amount due under Ext.P1.

2. In view of the fact that an appeal, though filed belated, is pending consideration of the first respondent, I dispose of this writ petition with a direction to the petitioner to remit 50% of the amount due under Ext.P1 with the second respondent within two weeks from today and that on such remittance as directed above, the first respondent shall consider Ext.P2(a) application for

condonation of delay and, if the delay is condoned to consider Ext.P2 appeal on merits. It is also directed that if the petitioner remits 50% of the amount as ordered above, further proceedings pursuant to Ext.P3 revenue recovery notice shall be kept in abeyance until the appeal is disposed of by the first respondent.

3. Petitioner shall produce a copy of this judgment before the first respondent for compliance.

ANTONY DOMINIC
Judge

mrcs